

**193A—14.2(17A,272C,79GA,ch55) Grounds for discipline.** The board may initiate disciplinary action against a CPA, LPA, or a firm of CPAs or LPAs, on any of the following grounds:

1. All grounds set forth in 2001 Iowa Acts, chapter 55, section 10.
2. Acts or omissions constituting unlawful acts under 2001 Iowa Acts, chapter 55, section 13, whether committed before or after licensure as a CPA or LPA.
3. A violation of 2001 Iowa Acts, chapter 55, section 17.
4. A violation of 2001 Iowa Acts, chapter 55, section 18.
5. A violation of any of the rules of professional conduct set forth in 193A—Chapter 13.
6. A violation of Iowa Code subsection 272C.9(2) or 272C.9(3), or any of the provisions of 193A—Chapter 18.
7. Failure to comply with an order of the board imposing discipline.
8. Violation of Iowa Code subsection 272C.3(2).
9. Continuing to practice public accounting without satisfying the continuing education mandated by 2001 Iowa Acts, chapter 55, sections 6(3) and 8(9)(b), and 193A—Chapter 10, absent express waiver granted by the board.
10. As applicable, performing attest services or issuing compilation reports without satisfying the peer review required by 2001 Iowa Acts, chapter 55, sections 6(6), 8(17) and 13(13), and 193A—Chapter 11.
11. Violation by a CPA or CPA firm of 2001 Iowa Acts, chapter 55, section 5(4), 5(5), 6(5), 7(3), 7(6) or 7(7).
12. Violation by an LPA or LPA firm of 2001 Iowa Acts, chapter 55, section 8(12), 8(15) or 8(16).
13. Knowingly aiding or abetting a licensee, license applicant or unlicensed person in committing any act or omission which is grounds for discipline under this rule or is an unlawful act by a nonlicensee under 2001 Iowa Acts, chapter 55, section 13, or otherwise knowingly aiding or abetting the unlicensed practice of public accounting by a person who either improperly uses a title restricted under 2001 Iowa Acts, chapter 55, or performs attest services or issues compilation reports without proper licensure.
14. Failure to fully cooperate with a licensee disciplinary investigation or investigation against a nonlicensee, including failure to respond to a board inquiry within 30 calendar days of the date of mailing by certified mail of a written communication directed to the licensee's last-known address on file at the board office.